IAC Ch 16, p.1

701—16.42(422) News distributors and magazine distributors. News distributors and magazine distributors engaged in intrastate sales of magazines and periodicals in Iowa to vendors who are engaged in part-time distribution of such magazines are deemed to be making sales at retail. The gross receipts from such sales shall be subject to sales tax.

This rule is intended to implement Iowa Code sections 422.42 and 422.43.